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TAGS: [EAID](#) [ECON](#) [PREL](#) [EFIN](#) [PGOV](#) [RW](#)
SUBJECT: RWANDA BUDGET TRANSPARENCY

REF: A. STATE 28885
[¶](#)B. KIGALI 150

[¶1.](#) (U) The FY09 foreign assistance package for Rwanda includes funds that are considered assistance for the central government under the Foreign Operations, Export Financing and Related Programs Appropriations Act of 2003 (FOAA-3). Post therefore provides the following responses to the questions contained in ref A.

[¶2.](#) (U) Is the host country's budget publicly available: Yes; the Rwandan budget is available publicly, both in electronic form and in hard copy. Two or three months before the start of the fiscal year, the Finance Minister presents to the Parliament the budget for the upcoming fiscal year (previously January-December). The Government of Rwanda (GOR) encourages members of Parliament, donors and individuals from the private sector to weigh in on the budget. Once approved by Parliament, the budget is then published in the official gazettes in Kinyarwanda, English and French. Since 2006, the GOR has also posted the budget on-line in both English and French on the Ministry of Finance's website. This year Rwanda is harmonizing its budget with the other countries of the East African Community (EAC) which runs on a July-June cycle. Accordingly, for 2009 there is a mini-budget covering January-June.

[¶3.](#) (U) Are incomes and expenditures included in the publicly-available budget: Yes; the published budget is extensive and contains all GOR revenues and expenditures. The on-line posting allows users to view the budget breakouts by Economic Category, Agency, Programs or Sector and Sub-Sector. The GOR continues to work with the IMF to ensure that Rwanda is compliant with IMF standards and codes covering fiscal transparency.

[¶4.](#) (U) Post's assessment of the extent to which the publicly-available budget accurately reflects actual government incomes and expenditures: The Rwandan budget accurately reflects actual government incomes and expenditures. Fiscal transparency is supported by the GOR leadership and by the large donor community who support approximately 50 percent of GOR's public sector expenditures. The donor community's support for fiscal transparency is often twofold, mandating fiscal transparency in GOR budgetary accounts while funding independent projects to foster transparency and accountability. As with the IMF's Poverty Reduction and Growth Facility Program, most donors have mandatory conditions to budgetary support that foster fiscal transparency and accountability.

[¶5.](#) (U) Comment: The GOR and President Kagame are committed to fiscal transparency and accountability and are continuing to undertake numerous reforms to foster accountability and fight corruption (ref B). Although a lack of capacity can sometimes hinder the GOR's implementation of ambitious fiscal reforms, the government is rightfully proud of its good reputation for fiscal accountability and transparency.

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